

Hospital	City / Town	County	Teaching Status [1]	Fiscal Year End	Number of Months Data		
Wing Memorial Hospital and Medical Centers	Palmer	Hampden	Nonteaching	09 / 30	12		
Financial Performance Indicators	FY01	FY02	FY03	FY04	FY05	MA Industry Median FY05	NorthEast US Median FY04 [2]
<b>Profitability</b>							
Operating Margin	1.24%	0.61%	1.12%	-2.26%	-0.50%	1.70%	not available
Non-Operating Margin	1.01%	0.00%	0.25%	0.86%	2.22%	1.25%	not available
Total Margin	2.25%	0.61%	1.37%	-1.40%	1.72%	3.24%	2.08%
Operating Surplus (Loss)	\$451,820	\$249,103	\$488,038	(\$1,061,198)	(\$263,498)	---	---
Total Surplus (Loss)	\$819,820	\$249,103	\$595,48	(\$657,905)	\$909,210	---	---
<b>Liquidity</b>							
Current Ratio	2.78	2.11	1.93	2.22	3.46	1.58	1.68
Days in Accounts Receivable	67.12	64.07	76.28	67.72	58.98	41.79	49.17
Average Payment Period	38.77	53.34	71.94	68.42	35.08	51.91	63.40
<b>Solvency/Capital Structure</b>							
Debt Service Coverage (Total) [3]	13.53	10.26	3.67	2.22	4.79	3.23	3.11
Cashflow to Total Debt [4]	54.28%	26.53%	27.95%			17.53%	16.38%
Equity Financing	84.91%	77.91%	75.31%	76.61%	84.87%	41.74%	47.45%
<b>Other</b>							
Total Net Assets	\$22,794,939	\$23,823,672	\$26,753,908	\$29,606,545	\$31,294,456	---	---
Assets Whose Use is Limited	\$0	\$1,526,697	\$1,513,601	\$1,573,733	\$1,935,736	---	---
Net Patient Service Revenue [5]	\$35,616,537	\$40,150,312	\$42,563,513	\$45,678,899	\$50,780,729	---	---

### FY05 filing based on hospital's audited financial statements

Data Sources: FY01 data is drawn from DHCFF-403 Cost Report, Schedule 23. FY02 - FY05 data drawn from DHCFF annual filing.

CAVEATS: FY01 - FY02 data is unaudited but reviewed by the Division for consistency with the Audited Financial Statements. FY03-05 data is reconciled to Audited Financial Statements. DHCFF filings may not reflect all of the financial resources available to the hospital – for example, resources available through associations with foundations or parents/affiliates. Financial information must be interpreted within the context of other factors, including, but not limited to, management plans, reimbursement changes, market behavior, and other factors affecting performance.

Comments: Hospitals may also submit comments which further explain or clarify specific data items. Any such disclosures are shown below.

#### Notes:

[1] According to the Medicare Payment Advisory Commission (MEDPAC), a major teaching hospital is one with at least 25 FTE residents per 100 inpatient beds.

[2] NE US Median data from The "2006 Almanac of Hospital Financial & Operating Indicators." The Center for Healthcare Industry Performance Studies (CHIPS)/St. Anthony/Medicode INGENIX.

[3] Blank values indicate a facility with no current long term debt in the period covered.

[4] Blank values indicate a facility with no long term debt net of current portion in the period covered.

[5] Net Patient Service Revenue includes Premium Revenue.